Exhibit A

Proposed Order

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, et al.,

Debtors.¹

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

This filing relates to the Commonwealth, HTA, and ERS.

ORDER GRANTING THREE HUNDRED TWENTY-SIXTH OMNIBUS OBJECTION (SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO, THE EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO, AND THE PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY TO DUPLICATE, DEFICIENT, AND NO LIABILITY BOND CLAIMS

Upon the Three Hundred Twenty-Sixth Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, and the Puerto Rico Highways and Transportation Authority to Duplicate, Deficient, and No Liability Bond Claims [ECF No. 16652] (the "Three Hundred"

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The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA", and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the "Debtors") (Bankruptcy Case No. 19-BK-5532-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Twenty-Sixth Omnibus Objection"), filed by the Commonwealth of Puerto Rico ("Commonwealth"), the Puerto Rico Highways and Transportation Authority ("HTA"), and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS"), dated April 30, 2021, for entry of an order disallowing in their entirety certain claims filed against the Commonwealth, HTA or ERS, as more fully set forth in the Three Hundred Twenty-Sixth Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Three Hundred Twenty-Sixth Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Three Hundred Twenty-Sixth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and the Court having determined that the claims identified in Exhibit A to the Three Hundred Twenty-Sixth Omnibus Objection (the "Claims to Be Disallowed") seek recovery, in part, of amounts for which the Debtors are not liable; and the Court having determined that the claims seek recovery, in part, of amounts that are duplicative of one or more Master Proofs of Claim filed in the Commonwealth's Title III Case; and to the extent the Claims to Be Disallowed seek recovery of amounts greater than reflected in the proof of claim, the supporting documentation, and any Mailing response, the Court having determined that such portions of the Claims to Be Disallowed and are deficient; and the Court having determined that the relief sought in the Three Hundred Twenty-Sixth Omnibus Objection is in the best interests of the Commonwealth, HTA, ERS, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Three Hundred Twenty-Sixth Omnibus Objection establish just cause for the

² Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Three Hundred Twenty-Sixth Omnibus Objection.

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relief granted herein; and the Court having deemed a hearing is not necessary as no objection,

responsive pleading, or request for a hearing with respect to the Three Hundred Twenty-Sixth

Omnibus Objection has been submitted, and after due deliberation and sufficient cause appearing

therefor, it is hereby

ORDERED that the Three Hundred Twenty-Sixth Omnibus Objection is

GRANTED as set forth herein; and it is further

ORDERED that the Claims to Be Disallowed are hereby disallowed in their

entirety; and it is further

ORDERED that Prime Clerk, LLC, is authorized and directed to designate the

Claims to Be Disallowed as expunged in the official claims registry in the Title III Cases; and it is

further

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ORDERED that this Order resolves Docket Entry No. 16652 in Case No. 17-3283;

and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters

arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

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Honorable Judge Laura Taylor Swain United States District Judge

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Twenty-Sixth Omnibus Objection

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Three Hundred and Twenty-Sixth Omnibus Objection Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
1	CINTRON, BLANCA BARRIO ACHIOTE SECTOR ALDEA NARANJITO, PR 00719	5/8/2018	17 BK 03283-LTS Co	mmonwealth of Puerto Rico	30924	Undetermined*
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, suppor part, liability based on an alleged ownership of GDB Bonds that were subject to the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain G investments in one or more mutual funds that in turn may have invested in bonds iss because the claimant is not a "creditor" of the Commonwealth and lacks standing to because it does not provide information sufficient to enable the Debtors to reconcile	Qualifying Modif DB Bonds, and th ued by the Comm assert this derivat	fication, which provided a tus the Commonwealth is nonwealth. The claim thus	for the issuance of new securities in s no longer liable for these claims. s seeks recovery for an amount for	n exchange for t Claimant also as which the Com	he cancellation of the sserts, in part, monwealth is not liable
2	COMAS DEL TORO, EMILIA 826 VEREDA ST. VALLE VERDE PONCE, PR 00716	4/25/2018	17 BK 03283-LTS Co	mmonwealth of Puerto Rico	9588	\$ 100,000.00*
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, suppor ERS, which is duplicative of the master proof of claim filed by the trustee of these b deficient, because it does not provide information sufficient to enable the Debtors to	ond(s) in the Con	nmonwealth case. To the	, and/or the CUSIP information liab extent Claimant seeks to assert any	oility associated additional liab	with bond(s) issued by ilities, the Claim is
3	CRUZ SANTIAGO, IRIS BDA MARIN 75B CALLE 5 GUAYAMA, PR00784	3/26/2018	17 BK 03283-LTS Co	mmonwealth of Puerto Rico	2562	Undetermined*
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, support assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus a compromised and settled pursuant to the Settlement Order, and (2) released and discone or more mutual funds that in turn may have invested in bonds issued by the Conclaimant is not a "creditor" of the Commonwealth and lacks standing to assert this does not provide information sufficient to enable the Debtors to reconcile the Claim	seeks recovery for charged in accordanmonwealth. The erivative claim.	amounts for which the Cance with the Plan and Arclaim thus seeks recover	Commonwealth of Puerto Rico is no mended Confirmation Order. Claim y for an amount for which the Com	ot liable because nant also asserts nmonwealth is n	e the claims were (1) , in part, investments in ot liable because the
4	DOCTOR'S CENTER HOSPITAL BAYAMON,INC. PO BOX 30532 MANATI, PR 00674-8513	5/29/2018	17 BK 03283-LTS Co	mmonwealth of Puerto Rico	32386	\$ 560,504.00
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, suppor part, liability based on an alleged ownership of GDB Bonds that were subject to the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain G investments in one or more mutual funds that in turn may have invested in bonds iss because the claimant is not a "creditor" of the Commonwealth and lacks standing to because it does not provide information sufficient to enable the Debtors to reconcile	Qualifying Modif DB Bonds, and the ued by the Communication assert this derivation	fication, which provided a tus the Commonwealth is nonwealth. The claim thus	for the issuance of new securities in s no longer liable for these claims. s seeks recovery for an amount for	n exchange for t Claimant also as which the Com	he cancellation of the sserts, in part, monwealth is not liable
5	DOCTOR'S CENTER HOSPITAL, INC. PO BOX 30532 MANATI, PR 00674-8513	5/29/2018	17 BK 03283-LTS Co	mmonwealth of Puerto Rico	39513	\$ 1,112,694.34

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Three Hundred and Twenty-Sixth Omnibus Objection Exhibit A - Claims to Be Disallowed

NAME DATE FILED CASE NUMBER DEBTOR CLAIM# AMOUNT Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim. FREIRIA GARRATON, FRANCISCO 5/3/2018 17 BK 03566-LTS Employees Retirement System of the 10519 \$ 250,000.00 327 CALLE REY FREIRCIANO Government of the Commonwealth GUAYNABO, PR 00969 of Puerto Rico Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim. GOHARKHAY, NIMA 4/2/2018 17 BK 03567-LTS Puerto Rico Highways and 5124 \$ 130,000.00 1816 AUSTIN CREEK Transportation Authority FRIENDSWOOD, TX 77546 Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claimant asserts, in part, liability associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). Claimant also asserts, in part, secondarily insured notes whose original CUSIP numbers are associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim. GUZMAN, LILLIAN 6/29/2018 17 BK 03283-LTS Commonwealth of Puerto Rico 152457 \$ 135,000.00 BROMELIA #34 PAROUE DE BUCARE

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Convention Center District Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Convention Center District Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, liability based on an alleg

GUAYNABO, PR 00969

ASSERTED CLAIM

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Three Hundred and Twenty-Sixth Omnibus Objection Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
9	LOPEZ MUJICA, NORMA L. URB. BORINQUEN GDNS CALLE MAGNOLIA GG2 SAN JUAN, PR 00926	5/22/2018	17 BK 03283-LTS Comm	nonwealth of Puerto Rico	27062	\$ 25,000.00
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, support assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus a compromised and settled pursuant to the Settlement Order, and (2) released and discontain an alleged ownership of GDB Bonds that were subject to the Qualifying Modific extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus mutual funds that in turn may have invested in bonds issued by the Commonwealth. "creditor" of the Commonwealth and lacks standing to assert this derivative claim.	seeks recovery for charged in accorda ation, which provi the Commonweal The claim thus se	amounts for which the Cor- ince with the Plan and Amer ided for the issuance of new th is no longer liable for the teeks recovery for an amount	nmonwealth of Puerto Rico is rended Confirmation Order. Clair securities in exchange for the case claims. Claimant also assert for which the Commonwealth	not liable because to mant also asserts, in cancellation of the as, in part, investm is not liable because	the claims were (1) in part, liability based GDB Bonds and the ents in one or more use the claimant is not a
10	LUGO CARABALLO, LUIS URB LOS PINOS 435 CALLE IRIS YAUCO, PR 00698	5/25/2018	17 BK 03283-LTS Comm	nonwealth of Puerto Rico	23407	\$ 479,251.47
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, suppor part, liability based on an alleged ownership of GDB Bonds that were subject to the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain G investments in one or more mutual funds that in turn may have invested in bonds iss because the claimant is not a "creditor" of the Commonwealth and lacks standing to not liable because it assert interests in note(s) for which bondholders have been rece entity, the Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debto information sufficient to enable the Debtors to reconcile the Claim.	Qualifying Modif DB Bonds, and th ued by the Comm assert this derivat iving their payme	ication, which provided for us the Commonwealth is no conwealth. The claim thus so ive claim. Proof of claim al nts in full, which do not con	the issuance of new securities is longer liable for these claims. eeks recovery for an amount for so seeks recovery, in part, for a stitute a debt of the Commonw	in exchange for the Claimant also ass r which the Comm mounts for which realth, and which a	e cancellation of the serts, in part, conwealth is not liable the Commonwealth is are associated with an
11	LUTGARDO ACEVEDO LOPEZ TTEE FIDEICOMISO LALMFC 5 CALLE PALOMA MOCA, PR 00676	5/11/2018	17 BK 03283-LTS Comm	nonwealth of Puerto Rico	30955	Undetermined*
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, support that in turn may have invested in bonds issued by the Commonwealth. The claim the Commonwealth and lacks standing to assert this derivative claim. To the extent sufficient to enable the Debtors to reconcile the Claim.	is seeks recovery	for an amount for which the	Commonwealth is not liable b	ecause the claimar	nt is not a "creditor" of
12	MONTOTO, CARLOS E. AND MARGARITA SABANA LLANA INDUSTRIAL PARK 16 LA BRISA	5/18/2018	17 BK 03283-LTS Comn	nonwealth of Puerto Rico	16709	\$ 930,305.28

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.

SAN JUAN, PR 00924-3836

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Three Hundred and Twenty-Sixth Omnibus Objection Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
13	NEGRON JIMENEZ, EDWIN 352 AVE SAN CLAUDIO PMB115 SAN JUAN, PR 00926-4143	4/9/2018	17 BK 03283-LTS Com	nonwealth of Puerto Rico	5548	\$ 20,000.00
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, assert, in part, liability based on an alleged ownership of COFINA Bonds, an compromised and settled pursuant to the Settlement Order, and (2) released a liability associated with bond(s) issued by the Puerto Rico Public Buildings acase. Claimant also asserts, in part, liability based on an alleged ownership of exchange for the cancellation of the GDB Bonds and the extinguishment of the extent Claimant seeks to assert any additional liabilities, the Claim is defined.	nd thus seeks recovery for and discharged in accorda Authority which are dupli f GDB Bonds that were s he Commonwealth's guar	amounts for which the Connec with the Plan and Ame cative of the master proof(subject to the Qualifying Morantee of certain GDB Bondard Connection CDB Bondard CDB	mmonwealth of Puerto Rico is ended Confirmation Order. Clais of claim filed by the trustee of odification, which provided for ds, and thus the Commonwealth	not liable because the mant also purports to of these bond(s) in the the issuance of new to is no longer liable	ne claims were (1) to assert, in part, the Commonwealth y securities in
14	PABLO DEL VALLE RIVERA AND MARIA A. MARTINEZ, TENANTS IN COMPABLO DEL VALLE RIVERA PO BOX 2319 TOA BAJA, PR 00951-2319	IMON 6/29/2018	17 BK 03283-LTS Com	nonwealth of Puerto Rico	99143	\$ 2,744,545.00
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, assert, in part, liability based on an alleged ownership of COFINA Bonds, an compromised and settled pursuant to the Settlement Order, and (2) released a on an alleged ownership of GDB Bonds that were subject to the Qualifying Nextinguishment of the Commonwealth's guarantee of certain GDB Bonds, ar liabilities, the Claim is deficient, because it does not provide information suf	nd thus seeks recovery for and discharged in accorda Modification, which provi and thus the Commonwealt	amounts for which the Conne with the Plan and Ameded for the issuance of newth is no longer liable for the	mmonwealth of Puerto Rico is ended Confirmation Order. Claiv securities in exchange for the	not liable because the mant also asserts, ir cancellation of the	ne claims were (1) n part, liability based GDB Bonds and the
15	PADILLA MORALES, SUCESION URB. MARTONELL CALLE LUIS MUNOZ RIVERA E-8 DORADO, PR 00646-2708	5/29/2018	17 BK 03283-LTS Com	nonwealth of Puerto Rico	29812	\$ 728,837.83
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, assert, in part, liability associated with bond(s) issued by the Puerto Rico Pul Commonwealth case. Claimant also asserts, in part, investments in one or me amount for which the Commonwealth is not liable because the claimant is not any additional liabilities, the Claim is deficient, because it does not provide it	olic Finance Corporation of the mutual funds that in too ta "creditor" of the Com	which are duplicative of the arn may have invested in be monwealth and lacks stand	e master proof(s) of claim filed onds issued by the Commonwe, ling to assert this derivative claim	by the trustee of the alth. The claim thus	ese bond(s) in the seeks recovery for an
16	QUILICHINI PAZ, MADELINE PO BOX 9020895 SAN JUAN, PR 00902-0895	5/29/2018	17 BK 03283-LTS Com	nonwealth of Puerto Rico	23727	\$ 125,572.03
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, liability based on an alleged ownership of GDB Bonds that were subject to the Bonds and the extinguishment of the Commonwealth's guarantee of certain mutual funds that in turn may have invested in bonds issued by the Common "creditor" of the Commonwealth and lacks standing to assert this derivative information sufficient to enable the Debtors to reconcile the Claim.	he Qualifying Modification GDB Bonds, and thus the wealth. The claim thus se	on, which provided for the i Commonwealth is no long teks recovery for an amoun	ssuance of new securities in ex er liable for these claims. Clair t for which the Commonwealth	change for the canc mant asserts investn is not liable becaus	ellation of the GDB nents in one or more se the claimant is not a
17	RIVERA LOPEZ DE VICTORIA, LIZZETTE 12 PARQUE LAS RAMBLAS URB. PASEO DEL PARQUE SAN JUAN, PR 00926	5/17/2018	17 BK 03283-LTS Com	monwealth of Puerto Rico	21876	\$ 612,786.41

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Twenty-Sixth Omnibus Objection Exhibit A - Claims to Be Disallowed

ASSERTED CLAIM NAME DATE FILED CASE NUMBER DEBTOR CLAIM# AMOUNT

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.

SECURITY TACTICAL FORCES INC. C/O ANGEL PONT COLON & IRMA M. NAVARRO JTTEN PO BOX 636 GUAYAMA, PR00785-0636

6/6/2018 17 BK 03283-LTS Commonwealth of Puerto Rico 70028 Undetermined*

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.

SIFONTES, TOMAS C M1 CALLE 9 URB. PRADO ALTO GUAYNABO, PR 00966 4/6/2018 17 BK 03283-LTS Commonwealth of Puerto Rico 4230

\$ 3,000,000.00

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claimant purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.

SOLA APONTE, CARLOS A. PO BOX 9705 CAGUAS, PR 00726-9705

6/22/2018 17 BK 03283-LTS Commonwealth of Puerto Rico 58249

\$ 316,050.29

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Aqueduct and Sewer Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.

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Three Hundred and Twenty-Sixth Omnibus Objection Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
21	SOTO BARRETO, OMAR PO BOX 3161 AGUADILLA, PR 00605	6/28/2018	17 BK 03283-LTS C	Commonwealth of Puerto Rico	45097	Undetermined*

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.

TOTAL

\$ 11,270,546.65*